



DEPARTMENT OF THE NAVY  
OFFICE OF THE ASSISTANT SECRETARY  
(FINANCIAL MANAGEMENT AND COMPTROLLER)  
1000 NAVY PENTAGON  
WASHINGTON, D.C. 20350-1000

07 NOV 1997

From: Assistant Secretary of the Navy (Financial Management and  
Comptroller)

To: Distribution

Subj: UTILIZATION, SUPPORT AND ACCOUNTABILITY PRACTICE FOR  
MORALE, WELFARE AND RECREATION NONAPPROPRIATED FUND  
INSTRUMENTALITIES

Ref: (a) ASD(FMP) memorandum of 23 July 97  
(b) DoD Instruction 1015.10, Programs for Military  
Morale, Welfare, and Recreation (MWR)  
(c) Department of the Navy Financial Management Policy  
Manual (DON FMFM formerly NAVCOMPT Manual Volume 7)  
(d) NAVSUPINST 4200.85C, Department of the Navy Simplified  
Acquisition Procedures

Encl: (1) Navy MWR NAF Fund Accounting Guidance  
(2) Marine Corps MWR NAF Fund Accounting Guidance  
(3) List of MWR Activities  
(4) Schedule A, Appropriated & NAF Fund Expense Summary  
(5) Exhibit OP-34, Appropriated Fund Support of MWR  
Activities  
(6) Sample Memorandum of Agreement  
(7) DD Form 2406, Miscellaneous Obligation Document  
(8) SF 1034, Public Voucher for Purchases and Services  
Other Than Personal

1. Background. The Department of Defense continues to emphasize the network of programs that support the quality of life (QOL) of our service members and their families. To that end, the Secretary of Defense has taken action to facilitate the effective use of funds for the morale, welfare and recreation (MWR) programs which prominently support QOL. Reference (a) establishes the Utilization, Support and Accountability (USA) practice and is effective immediately. The USA practice is an important and valuable tool in providing flexibility to both the field activity commanding officer and the MWR Program Manager, if they choose to adopt these practices, that maximizes the availability of appropriated (APF) and nonappropriated fund (NAF) support to the MWR Program.

2. Purpose. To transmit Department of the Navy (DON) procedures for implementing the USA practice.

3. Scope. This policy applies to all DON commands and activities with Operations and Maintenance appropriations

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(Operation & Maintenance, Navy/Marine Corps/Reserves (O&M,N;  
O&M,NR; O&M,MC; O&M,MCR)) funding. Activities participating in  
the Uniform Resource Demonstration test are excluded from USA  
until conclusion of the test (i.e., Naval Submarine Base Bangor,  
Naval Submarine Base King's Bay and Marine Corps Air Ground  
Combat Center Twenty Nine Palms).

4. Policy

a. Commanding Officers have a fiduciary responsibility for  
the APF and NAF resources that support military MWR programs.  
Total program cost shall be accounted for through sound financial  
management practices.

b. The Antideficiency Act, 31 United States Code (U.S.C.)  
1341(a), 1512-19, prevents incurring obligations in excess or in  
advance of available funds. The Purpose Statute, 31 U.S.C.  
1301(a), requires APF be used only for the purposes and programs  
for which they are appropriated. The bona fide need rule, 31  
U.S.C. 1502, precludes using funds to purchase supplies or  
services for future years needs.

c. Under 10 U.S.C. 2783, the Secretary of Defense prescribes  
regulations that govern the purpose for which NAF funds may be  
spent, and the financial management of those funds to prevent  
waste, loss and unauthorized use. There are penalties for misuse  
of APF and NAF funds. Violations by personnel subject to the  
Uniform Code of Military Justice are punishable under Section  
892, Article 92.

d. References (b) and (c) outline the level of APF support at  
MWR activities worldwide.

e. APF may be used through USA procedures to support a MWR  
NAFI for NAF expenditures, if the original transaction was an  
appropriate APF charge, unless specifically prohibited by law or  
regulation. Commanding Officers are accountable for the  
implementation of the USA practice, which requires that the APF  
support must be obligated prior to the NAF expenditure.

5. Procedures

a. A Memorandum of Agreement (MOA) may be established between  
the MWR Director, the Base Comptroller, and the Commanding

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Officer to outline the MWR services that are eligible for APF support and that will be funded using the USA practice. See paragraph 6 for further discussion of the MOA.

b. All APF for base operations support, to include that provided through the USA practice, will continue to be included in APF budget exhibits, installation accounting records, and financial reports.

c. APF provided to the MWR NAFI (non-appropriated fund instrumentalities) through the USA practice will not exceed the actual cost of providing the services. For example, APF support provided for equipment purchased, as identified in the MOA, will be limited to the actual cost of the equipment and will not include any overhead or administrative costs.

(1) APF must be used for a bona fide need of the current fiscal year, and must be obligated prior to the NAF expenditure. The USA practice cannot be used to extend the availability of the APF.

(2) The USA practice shall not be used to circumvent regulations concerning the timely obligation of funds. Therefore, during the last two months of the fiscal year, funds provided through the USA practice are limited to no more than 20 percent of either the total annual APF obligations supporting the NAFI or the budgeted USA practice support, whichever is less.

d. Funds provided through the USA practice, shall not be used to circumvent prohibited uses of either APF or NAF. That is, the initial expenditure of NAFs must relate to the MWR mission, and to be considered for APF support under the USA practice, must be an expenditure specifically authorized for APF support.

e. The USA practice shall not be used to circumvent the controls of the APF procurement process by obtaining goods and services from or through an MWR NAFI that are not a mission responsibility of the MWR NAFI, e.g., purchasing furniture for the installation Commander's administrative office.

f. Funding for civilian personnel positions utilizing the USA practice is as follows:

(1) The USA practice shall not be used as a mechanism to

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convert encumbered MWR APF civilian positions to NAF positions. If a civil service position becomes vacant, the MOA may be modified to include those services to be provided by the NAFI. However, if an unencumbered position is converted to NAF or contract, then it will not be converted back to an APF position. APF funded positions must be budgeted and executed in accordance with full-time equivalent requirements.

(2) The USA practice may be used to fund NAF labor costs of performing functions normally assigned to an authorized APF position within the MWR program, if the position is converted to a NAF position. For example, the labor costs for sports officials or gym attendants are Category A costs and are authorized APF support. These NAF costs would be authorized to be funded through USA. Positions funded through the USA practice shall be identified on official manning documents or approved under existing personnel standards.

(3) The USA practice shall not be used to fund non-MWR positions, such as the Commanding Officer's secretary or the Public Works Center grounds maintenance crew. The APF funded positions under the USA practice shall perform MWR mission related functions only.

g. Category C MWR revenue generating activities are not eligible for APF support under the USA practice.

h. The USA practice procedures will be a special interest item of MWR field reviews. An annual audit review of the USA practice process will be conducted by the respective MWR program managers.

i. The OP-34 will continue to display the total amount of APF used to fund authorized individual MWR functions. APF provided through the USA practice will be a part of the total amount budgeted for MWR and will be reflected as a memo entry (see enclosure (4)).

#### 6. Responsibilities

a. BUPERS (Pers-65)/CMC(MW) shall monitor APF and NAF programs, budget, and execution reports of the proper use and suitable allocation of APF and NAF resources, to include funding provided through the USA practice. Guidance regarding account numbers, activities and department coding are included as

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enclosures (1) and (2). This accounting shall include MWR activities listed in enclosure (3) and cost element information. The Statement of NAFI's Income and Expense and the Schedule A APF and NAF Expense Summary are submitted annually and shall report NAF income and expense, net the amount of APF support from the USA practice. An exhibit shall be prepared using the Schedule A format, enclosure (4), to report the APF support received through the USA practice by expense element. An exhibit shall be submitted for the total MWR program, Categories A, B, and C, using enclosure (5).

b. Station Commanding Officers shall:

(1) establish a MOA at the station level where appropriate. The MOA will normally be negotiated prior to the beginning of the fiscal year. The MOA will:

(a) specify the use of the USA practice and the MWR services, by function, to be provided by the NAFI to meet APF support requirements for the MWR program.

(b) specify the APF support (amount and obligation schedule) to be provided, and that such funding is subject to availability of funding. This clause is included to clarify that the MOA, prepared prior to the start of the fiscal year, is subject to change if the station budget base changes and that obligations are not valid until funds are available. The MOA will also include a provision that requires the NAFI to maintain detailed accounting records of APF provided to the MWR program and the purposes for which those funds are used. This detail is necessary to satisfy budgeting and reporting requirements. The MOAs are to be signed by the station Comptroller and MWR Director, and approved by the Commanding Officer. Copies of approved MOAs are to be forwarded annually to the respective Navy and Marine Corps MWR Program Managers with the NAF budget submission in July/August for Navy, and January for Marine Corps. Copies of MOA amendments are to be forwarded as executed. A sample MOA is included as enclosure (6).

(2) ensure accountability for proper use and suitable allocation of APF provided through the USA practice resources.

c. Station Comptrollers shall:

(1) ensure accurate and timely preparation of budget

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exhibits and execution reports. Funding identified in the MOA will be included in the base operations support appropriated budget (SI-MW and SI-CD). In addition to being reflected on the OP-34, these funds will be reflected on the OP-32 line 998 25.24 00 - Other Costs.

(2) ensure amendments to the MOA are promptly prepared as circumstances change.

(3) prepare a DD Form 2406, Miscellaneous Obligation Document, enclosure (7), to obligate APF support prior to the MWR incurring expenses, based on the MOA.

(4) certify a SF 1034, Public Voucher for Purchases and Services Other than Personal, enclosure (8), monthly providing APF funds in accordance with the MOA. The SF 1034 will identify the MWR functions/services provided.

(5) ensure the SF 1034s are forwarded for payment.

d. Station MWR Directors shall:

(1) prepare a SF 1034 and ensure that billing information is provided to the Comptroller at the end of each month to document expenses funded through the USA practice. Additionally, MWR Directors shall ensure that only MWR operating expenses eligible for APF support and only those already actually incurred are included.

(2) ensure that the 4th quarter billing information is provided in a timely fashion in accordance with the MOA.

7. Effective Date. Immediately.

*Deborah P. Christie*

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Assistant Secretary of the Navy  
(Financial Management and Comptroller)

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Distribution:

AAUSN  
CMC (RFL)  
CNO (N09BF)  
ONR (ONR-08)  
CINCLANTFLT (N02)  
CINCPACFLT (N80)  
CINCUSNAVEUR (Code 0153)  
COMNAVVAIRSYSCOM (AIR 7.6)  
COMSPANARSYSCOM (N01-4)  
COMNAVFACENGCOM (N91)  
COMNAVSUPSYSCOM (SUP-01)  
COMNAVSEASYSCOM (SEA-01)  
BUPERS (PERS-02)  
COMNAVSPECWARCOM (N7)  
COMNAVRESFOR (Code 06)  
COMNAVMETOCCOM (N4)  
COMNAVSECGRU (N8)  
CHBUMED (MED-01)  
COMSC (N8)  
COMNAVCOMTELCOM (N7)  
DIRSSP (SSP-13)  
ONI (ONI-08)  
CNET (N8)  
NAVSYSGMTACT

## Navy MWR NAF Accounting Guidance

### Overview USA APF Flow of Funds:

Note: Detailed procedures will be published in the RAMCAS Users Handbook.

- (1) The MWR Director and base Comptroller/Commanding Officer will enter into an MOA annually. The MOA can be modified (increased/decreased), if necessary, throughout the year.
- (2) The base Comptroller will ensure that the APF is obligated via the DD Form 2406 prior to the NAFI incurring any expense.
- (3) USA APF funds will be distributed to the MWR monthly, by DFAS or a PSD, either via EFT or check, after the NAF expense has been incurred.
- (4) Accounting procedures for APF support through the USA practice:

A. Qualifying expenses are incurred, which are authorized for USA APF. These expenses will be recorded through the (600 & 700) account series. A receivable will be set up with the offsetting entry to the contra expense account to create a net effect of zero on the Profit and Loss Statement. The series of entries stated below is made together to create that effect.

Debit: XX-(600, 700)-XX account series  
Credit: 00-101-00 Cash  
Debit: 00-136-00 Acct. Rec. APFSUP  
Credit: XX-(750-759)-XX USA APF contra

B. RAMCAS/BLAS monthly report of accumulated expenses through the account series (750-759) for billing information on qualifying USA APF expenses billable on form SF 1034 will be reported to the base Comptroller/CO monthly.

C. PSD or DFAS will issue USA APF support disbursement (monthly) either by EFT or check. Record the receipt of funds against the receivable.

Debit: 00-101-00 Cash  
Credit: 00-136-00 Acct. Rec. APFSUP



D. MOA modifications that create available funds that are lower than the value of the receivable 00-136-00 may necessitate an accounting adjustment/correction between the receivable and contra expense accounts.

Debit: XX-(750-759)-XX USA APF contras  
Credit: 00-136-00 Acct. Rec. APFSUP

E. MWR will provide the stand alone expense reports for APF support that is provided in accordance with the USA program to the base Comptroller/CO for reporting purposes.

F. Base Comptroller/CO reports the APF expenses quarterly to PERS-65, and the Echelon II, triannually prepares the OP-34 exhibit to the DON chain of command.

New Accounts USA APF Support:

00-136-00 Accounts Receivable APFSUP: Use to record USA APF support. Debit this account as qualifying expenses are incurred and offset to the corresponding USA APF contra expense. The debit balance in the (00-136-00) Acct. Rec. APFSUP account should represent the accumulated qualifying expenses in which we expect to receive APF support as agreed upon in the MOA. All amounts should be satisfied prior to the end of the fiscal year.

Type: Asset account, debits increase, credits decrease  
Normal balance: Debit balance  
When debited: On a SC (30) GJV or SC (10) RSWC as expenses are incurred and/or paid, and offset to the USA APF account series (750-759).  
When credited: On a SC (20) DARS to record USA APF support received.  
On a SC (30) GJV for corrections, with offset to the account series (750-759).

When USA APF support is received by the MWR Fund, the entry will be on a SC (20) DARS as follows:

Debit: 00-101-00 Cash  
Credit: 00-136-00 Acct. Rec. APFSUP

Contra Expense Accounts:

XX-750-XX USA APF offset minor property: Use as a contra expense account to the qualifying minor property expenses that were recorded in account 686.

XX-751-XX USA APF offset labor costs: Use as a contra expense account to the qualifying salaries and benefits that were recorded in accounts 601 - 635.

XX-752-XX USA APF offset supplies: Use as a contra expense account to the qualifying supplies that were recorded in account 701.

XX-753-XX USA APF offset contractual: Use as a contra expense account to the qualifying contractual expenses recorded in account 783.

XX-754-XX USA APF offset maintenance: Use as a contra expense account to the qualifying maintenance expenses recorded in accounts 681, 683, & 685.

XX-755-XX USA APF offset other operational costs: Use as a contra expense account to the qualifying operational costs not specified by unique account number. These expenses would be recorded in accounts 703, 741, 782, 793, 799.

XX-756-XX USA APF offset utilities & rents: Use as a contra expense account to the qualifying utilities and rent expenses recorded in accounts 641 & 642.

XX-757-XX USA APF offset communications: Use as a contra expense account to the qualifying communications expenses recorded in account 661.

XX-758-XX USA APF offset travel & per diem: Use as a contra expense account to the qualifying travel & per diem expenses recorded in account 721.

XX-759-XX USA APF offset transportation: Use as a contra expense account to the qualifying transportation expenses recorded in account 731.

Contra expense account description:

Type: Contra expense accounts, credits increase,  
debits decrease.  
Normal Balance: Credit balance.  
When debited: On a SC (30) GJV for corrections and  
adjustments.  
When credited: On a SC (30) GJV or SC (10) RSWC as  
eligible NAF expenses are incurred and/or  
paid.

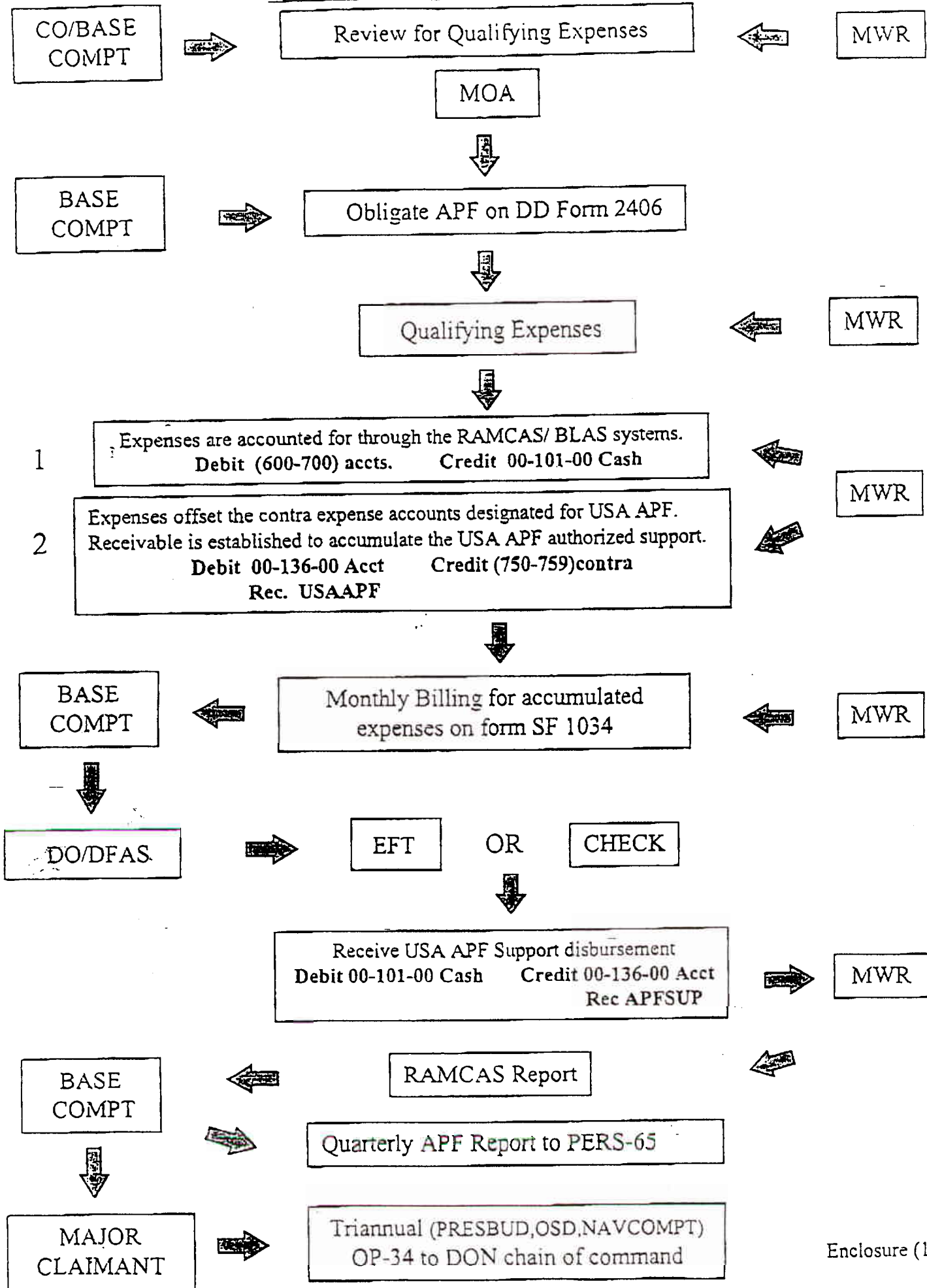
As expenses are incurred, payments will be made through the  
central cash account and expensed through the normal expense  
accounts. An additional entry will be made to offset the expense  
to the USA APF contra account that corresponds.

For example, as expenses are incurred on a RSWC:

Debit:	XX-601-XX	Salaries
Credit:	00-101-00	Cash
Debit:	XX-641-XX	Utilities etc.
Credit:	00-101-00	Cash
Debit:	00-136-00	Acct. Rec. APFSUP
Credit:	XX-751-XX	APF offset labor cost
Debit:	00-136-00	Acct. Rec. APFSUP
Credit:	XX-756-XX	APF offset utilities/rents etc.

The net effect of these transactions on the NAF profit/loss  
section of the financial statements is zero (expense debited on  
normal account, expense credited on contra account) within the  
same month incurred.

# USA APF FLOW OF FUNDS



## MARINE CORPS MWR NAF ACCOUNTING GUIDANCE

Authorized USA practice expenses will be recorded through the 6000 account series. A receivable will be set up with the offsetting entry to the expense account to create a net effect of zero on the Profit and Loss Statement. The debit balance in the account receivable account should represent the accumulated qualifying expenses in which we expect to receive APF support from the USA program.

Debit: XXXX-XX-6000-XXX-XXX Expense  
Credit: XXXX-XX-1111-XXX-XXX Cash

Debit: XXXX-XX-1299-XXX-XXX Accounts Receivable  
Credit: XXXX-XX-7900-XXX-XXX Contra Expense

The contra expense accounts should show a year to date accumulated total of dollars to be received through the USA practice.

Record the receipt of payment against the receivable.

Debit: XXXX-XX-1111-XXX-XXX Cash  
Credit: XXXX-XX-1299-XXX-XXX Accounts Receivable

### Chart of Account Descriptions:

#### Accounts Receivable:

Account 1299 USA practice - APF due from DFAS via the USA practice procedures.

#### Expenses:

Account 6101-6194 Salaries and wages  
Contra Expense 7901

Account 6203-6209 Services and benefits  
Contra Expense 7902

Account 6306-6309 Utilities and rents  
Contra Expense 7903

Account 6303, 6306 Communications  
Contra Expense 7904

Account 6403, 6405, 6409, 6410 Maintenance and repair  
Contra Expense 7905

Account 6709, 6262 Supplies and equipment  
Contra Expense 7906

Account 6261, 6263 Transportation of persons  
Contra Expense 7907

Account 6705 Transportation of things  
Contra Expense 7908

## CATEGORY A

- 1 Armed Forces Professional Entertainment Program Overseas
- 2 Free Admission Motion Pictures
- 3 Physical Fitness and Aquatic Training
- 4 Library Programs
- 5 On-Installation Parks and Picnic Areas
- 6 Basic Social Recreation Activities
- 7 Shipboard, Company and/or Unit-level Programs
- 8 Sports and Athletics
- Common Support

## CATEGORY B

- 1 Child Care and Youth Programs  
Child Development Centers  
Family Child Care  
School Age Care  
Resource and referral
- 2 Youth Activities
- 3 Community Programs  
Cable and/or Community Television (TV)  
Recreation Information, Tickets and Tour Services  
Recreational Swimming
- 4 Outdoor Recreation Programs  
Directed Outdoor Programs  
Outdoor Recreation Equipment Checkout  
Boating w/o resale or private berthing  
Camping  
Riding Stables, Government-owned or leased
- 5 Individual Recreation Skill Programs  
Amateur Radio  
Performing Arts (Music and Drama)  
Arts and Crafts Skill Development  
Automotive Crafts Skill Development  
Bowling (12 lanes or less)
- 6 Sports Programs (Above Intramural level)  
Sports Programs
- 7 Common Support

## CATEGORY C

### 1 Hospitality and Lodging

Joint Service Facilities and/or Armed Forces Recreation Centers

Food, Beverage, and Entertainment Programs

--Membership Club Program

--Non-membership Program

--Snackbars incidental to Operation of Other Programs

Unofficial Lodging Program

--Recreational Lodging (Cabins, Cottages, Trailers, Trailer and/  
Recreational Vehicle (RV) Parks with Hook-Ups)

--PCS Lodging Facilities

### 2 Other Special Interest Programs

Flying Program

Parachute and Sky Diving Program

Red and Gun Program

Scuba and Diving Program

Horseback Riding

Video Program

### 3 Other Revenue-Generating Programs

Resale

Amusement and Recreation machines and/or Gaming

Bowling (over 12 lanes)

Golf

Boating (with resale or private boat berthing)

Equipment rental

Unofficial Commercial Travel Services

### 4 Armed Services Exchanges and Related Activities



DOD COMPONENT: Navy  
INSTALLATION:  
REPORTING ELEMENT:

SCHEDULE A TO INCOME AND EXPENSE STATEMENT  
APPROPRIATED FUND EXPENSE SUMMARY  
FOR THE PERIOD ENDING \_\_\_\_\_  
(\$ IN THOUSANDS)

<u>COST EXPENSE CAPTIONS</u>	<u>USA RESOURCES</u>	<u>OTHER APPROPRIATED SUPPORT</u>
	<u>APPROPRIATED AMOUNTS</u> \$k	<u>O&amp;M / O&amp;M,NR</u>
Military Personnel		
Civilian Personnel		
(Salaries & Wages)		
Civilian Personnel		
(Services & Benefits)		
Utilities & Rents		
Communications		
Maintenance & Repair		
Minor Construction		
Supplies		
Equipment		
Transportation of Persons		
Transportation of Things		
All Other Expenses		
TOTAL EXPENSE		

Notes:

Required for each Category A, B, and C as well as each Program listed on enclosure (1)  
Other APF Support does not include obligations reimbursed through USA practice  
Expense element breakout of USA resources will be available from RAMCAS

Pers-65 will submit annually to OSD as part of the 7000.12 report  
Stations/ claimants should attach to the OP-34-1 as part of the budget submissions and  
quarterly execution reports

DoD MWR USA PRACTICE  
(\$k)

FISCAL YEAR 1998

MWR CATEGORY	O&M,N	USA	Percent USA of Total	O&M,NR	USA	Percent USA of Total	TOTAL APF OPERATING
Category A - Mission Support							
A.1 Armed Forces Prof Entertainment							
A.2 Physical Fitness	11,908	1,000	7.75%			#DIV/0!	12,908
A.3 Community/Family Support Services			#DIV/0!			#DIV/0!	0
A.4 Libraries (REC)			#DIV/0!			#DIV/0!	0
A.5 Rec Centers Rooms			#DIV/0!			#DIV/0!	0
A.6 Parks/Picnic areas			#DIV/0!			#DIV/0!	0
A.7 Shipboard Movies/MOPIC			#DIV/0!			#DIV/0!	0
A.8 Shipboard/Co/Unit Level			#DIV/0!			#DIV/0!	0
A.9 Sport/Athletics- Self directed unit level and Intramural			#DIV/0!			#DIV/0!	0
Management Overhead			#DIV/0!			#DIV/0!	0
Common Support			#DIV/0!			#DIV/0!	0
TOTAL CATEGORY A APF SUPPORT	11,908	1,000	#DIV/0!	0	0	#DIV/0!	12,908

DoD MWR USA PRACTICE  
(\$k)

OP-34-2

MWR CATEGORY	O&M,N	USA	Percent USA of Total	O&M,NR	USA	Percent USA of Total	TOTAL APF OPERATING
<b>Category B - Basic Community Support</b>							
B.1 Child Care Programs			#DIV/0!			#DIV/0!	0
Child Development Centers			#DIV/0!			#DIV/0!	0
Family Day Care & Other Related			#DIV/0!			#DIV/0!	0
B.2. Community Programs			#DIV/0!			#DIV/0!	0
Community Activities			#DIV/0!			#DIV/0!	0
Music/Theater/Entertainment			#DIV/0!			#DIV/0!	0
Marinas			#DIV/0!			#DIV/0!	0
Outdoor Recreation			#DIV/0!			#DIV/0!	0
Rec/Ticket/Tour			#DIV/0!			#DIV/0!	0
Rec Swimming Pools			#DIV/0!			#DIV/0!	0
Stars and Stripes			#DIV/0!			#DIV/0!	0
Youth Activities			#DIV/0!			#DIV/0!	0
B.3 Individual Recreation			#DIV/0!			#DIV/0!	0
Amateur Radio			#DIV/0!			#DIV/0!	0
Arts and Crafts			#DIV/0!			#DIV/0!	0
Automotive Crafts			#DIV/0!			#DIV/0!	0
Bowling < 12 lanes			#DIV/0!			#DIV/0!	0
Riding Stables			#DIV/0!			#DIV/0!	0
B.4 Sports Above Intramural			#DIV/0!			#DIV/0!	0
Management Overhead			#DIV/0!			#DIV/0!	0
Common Support			#DIV/0!			#DIV/0!	0
<b>TOTAL CATEGORY B APF SUPPORT</b>	0	0	#DIV/0!	0	0	#DIV/0!	#DIV/0!

DoD MWR USA PRACTICE  
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OP-34-2

MWR CATEGORY	O&M,N	USA	Percent USA of Total	O&M,NR	USA	Percent USA of Total	APF OPERATING
CATEGORY C - BUSINESS ACTIVITIES							
C.1 Armed Serv Exchange			#DIV/0!			#DIV/0!	0
C.2 Billeting Funds			#DIV/0!			#DIV/0!	0
C.3 Civilain Post Restaurants			#DIV/0!			#DIV/0!	0
C.4 Joint Service/Armed Forces Rec Cnts			#DIV/0!			#DIV/0!	0
C.5 Membership Clubs			#DIV/0!			#DIV/0!	0
Aero Clubs			#DIV/0!			#DIV/0!	0
Audio/Photo Clubs			#DIV/0!			#DIV/0!	0
Golf Course			#DIV/0!			#DIV/0!	0
Parachute			#DIV/0!			#DIV/0!	0
Diving Clubs			#DIV/0!			#DIV/0!	0
Rod and Gun Clubs			#DIV/0!			#DIV/0!	0
Scuba/Diving Clubs			#DIV/0!			#DIV/0!	0
Riding Clubs/Stables			#DIV/0!			#DIV/0!	0
C.6 Military Open Mess			#DIV/0!			#DIV/0!	0
C.7 Other Revenue Generating Activities			#DIV/0!			#DIV/0!	0
Acad/Rec/Bookstores			#DIV/0!			#DIV/0!	0
Amusement/Rec Machines			#DIV/0!			#DIV/0!	0
Bowling Centers			#DIV/0!			#DIV/0!	0
Golf Course			#DIV/0!			#DIV/0!	0
Riding Stables			#DIV/0!			#DIV/0!	0
Marina/boating			#DIV/0!			#DIV/0!	0
Motion Pictures			#DIV/0!			#DIV/0!	0
Package Bev Fac			#DIV/0!			#DIV/0!	0
Rec Rental			#DIV/0!			#DIV/0!	0
Unofficial Comm Travel Services			#DIV/0!			#DIV/0!	0

DoD MWR USA PRACTICE

(\$k)

OP-34-2

MWR CATEGORY	O&M,N	USA	Percent USA of Total	O&M,NR	USA	Percent USA of Total	TOTAL APF OPERATING
CATEGORY C - BUSINESS ACTIVITIES (CONT)							
C.8 Temporary Guest Facilities			#DIV/0!			#DIV/0!	0
Cabin/Cottage/Cabanas			#DIV/0!			#DIV/0!	0
Guest Houses/lodges			#DIV/0!			#DIV/0!	0
Motels/Hotels			#DIV/0!			#DIV/0!	0
Travel Camps			#DIV/0!			#DIV/0!	0
C.9. Supplemental Mission Funds			#DIV/0!			#DIV/0!	0
Management Overhead			#DIV/0!			#DIV/0!	0
Common Support			#DIV/0!			#DIV/0!	0
TOTAL CATEGORY C APF SUPPORT	0	0	#DIV/0!	0	0	#DIV/0!	0

stations/ major claimants should submit as part of the quarterly execution report

**MEMORANDUM OF AGREEMENT  
UTILIZATION, SUPPORT AND ACCOUNTABILITY (USA) PRACTICE  
U.S. NAVAL STATION or USMC CAMP  
Anywhere, U.S.A.**

**Background:** Assistant Secretary of Defense (FMP) memorandum of 23 July 97 established the Utilization, Support and Accountability (USA) practice. The USA practice is an important and valuable tool in providing flexibility to both the field activity commanding officer and the MWR Program Manager in maximizing the availability of appropriated and nonappropriated fund support to the MWR Program and eases the attendant demands on the appropriated fund civilian personnel and procurement support systems.

**Scope:** The MWR Department shall provide overall management and execution of MWR activities. Certain costs to provide these programs are eligible to be funded with appropriated funds and to utilize the USA practice. All other applicable statute, regulations and policies regarding proper use of appropriated funds apply. Nonappropriated fund costs to provide this program, above what is already funded with direct appropriated fund support, are eligible to be funded through the USA practice, as long as other restrictions regarding appropriate use of funds outlined in the Department of Navy Financial Management Policy Manual (DON FMPM formerly NAVCOMPT Manual Volume 7), Part E are satisfied.

**Effective Period:** 1 October XXXX to 30 September XXXX

**Billable Expense Controls:** Labor, supplies, equipment, travel, and contract costs that directly support the MWR mission are authorized to be funded through the USA practice with direct appropriated fund support. Nonappropriated funding is permitted where appropriated funding is prohibited. That is, appropriated funds are not authorized for expenses relating to cost of goods sold, depreciation, entertainment, advertising and promotion, Category C awards and prizes, loss on disposition of fixed assets, etc. This MOA will not be used to circumvent either existing procurement rules and regulations or statutory regulations regarding proper use of appropriated funds.

Appropriated funds must be obligated prior to the MWR activity incurring an expense. Billing will be on a monthly basis, and billable costs during the last two months of the fiscal year will not exceed 20 percent of the annual billable expense. Payments under this agreement are categorized as Other Purchased Services. However, MWR is required to maintain a detail of the execution of USA APF funds, which is necessary for budgets, accounting records, and financial reports. Accordingly, the monthly bill will include both expense element detail, as well as the MWR activity in which the cost was incurred. The monthly billing and this MOA will be attached as detail to the SF 1034 that is prepared and forwarded for payment on a regular and timely basis. Prompt payment shall be made in accordance with the established disbursing procedures and the Prompt Payment Act.

Equipment purchased under this agreement is the property of the U.S. Government. Details necessary to prepare plant/minor property records will be furnished to the station Comptroller or

Supply Officer.

**Funding:** Subject to the availability of funds, the following will be provided to the MWR Department, as support to be executed through the USA program during FY XX. Any change in budgeted funds, as a result of either major claimant action or local circumstances, will be reflected in a subsequent amendment to this MOA. Funding for positions that are currently civil service that become vacant during execution may be reviewed for possible funding under the USA program. Funds provided under the USA program will be reflected in OP-34 budget exhibit, as well as the OP-32 under line 998 25.24 00 - Other Costs.

Month	SI=MW	SI=CD
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October		
November		
December		
January		
February		
March		
April		
May		
June		
July		
August		
September		

**Station Responsibilities:** The base will provide common support services to MWR that protect the health and safety of all participants, employees, resources and property, structural integrity of facilities, fire and security, and utilities as authorized by DON FMPPM. Funding to be provided as direct appropriated fund support (e.g., CIVPERS, supplies, equipment, contractual, travel, etc.) and available to the MWR Department as an OPTAR will be addressed under separate correspondence.

**Submitted:**

\_\_\_\_\_  
MWR Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Station Comptroller

\_\_\_\_\_  
Date

**Approved:**

\_\_\_\_\_  
Commanding Officer

\_\_\_\_\_  
Date





## ACCOUNTING CLASSIFICATION

[illegible]

Standard Form 1034 Revised October 1947 Department of the Treasury T.F.N. 4-2002 1034-131		<b>PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL</b>				VOUCHER NO.		
AGENCY, DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION			DATE VOUCHER PREPARED		JOURNAL NO.			
			CONTRACT NUMBER AND DATE		PAID BY			
			ACQUISITION NUMBER AND DATE					
PAYEE'S NAME AND ADDRESS			SHIPPED FROM TO WEIGHT		DATE INVOICE RECEIVED			
					DISCOUNT TERMS			
					PAYEE'S ACCOUNT NUMBER			
					GOVERNMENT BR. NUMBER			
NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES <i>(Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)</i>		QUANTITY	UNIT PRICE COST PER		AMOUNT (1)	
(See instructions should if necessary) <span style="float: right;">(Payee must NOT use the space below) TOTAL</span>								
PAYMENT: <input type="checkbox"/> PERSONAL <input type="checkbox"/> COMPLETE <input type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL <input type="checkbox"/> PROGRESS <input type="checkbox"/> ADVANCE		APPROVED FOR BY <sup>2</sup>		EXCHANGE RATE = \$1.00		DIFFERENCES		
		TITLE		Amount certified correct for		Signature or initials		
				Signature or initials		Signature or initials		
		Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.						
ACCOUNTING CLASSIFICATION								
PLUS BY	CHECK NUMBER		ON ACCOUNT OF U.S. TREASURY		CHECK NUMBER		ON (Name of bank)	
	CASH 1		DATE		PAYEE <sup>3</sup>		PER TITLE	

Previous edition obsolete

1034-131-06

NEN 7540-00-000-2224

**PRIVACY ACT STATEMENT**  
 The information requested on this form is required under the provisions of 31 U.S.C. 322 and 324, for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to furnish this information will hinder discharge of the payment obligation.

Enclosure (8)